

# Exhibit O

## U.S. OIL TRADING, LLC

MARINE BUNKER  
RECEIPT FOR DELIVERY TO VESSEL

TACOMA REFINERY P.O. BOX 2255 TACOMA, WA 98401-2255 (253) 383-1651	VESSEL NAME: <b>SANTA ROBERTA</b>	IMO# <b>9227326</b>	VESSEL AGENT: <b>NORTON LILLY</b>
	BARGE COMPANY: <b>OLYMPIC TUG &amp; BARGE</b>	BARGE NO.: <b>BETSY ARNTZ</b>	U.S. OIL S.A. NUMBER: <b>14-179</b>
	DELIVERY LOCATION (INCLUDE TERMINAL OR DOCK NAME) <b>PCT</b>		

PRODUCT										
GRADE	DENSITY kg/m3 @ 15C	API GRAVITY	FLASH PMCC F	POUR POINT DEGREES C	SULFUR WT%	BS&W VOL%	VISCOSITY CST @ 50C	VANADIUM PPM	ALUMINUM PPM	
RMK 700	975	13.5	212°	-6	2.767%	<0.05	696.00			

THIS FUEL OIL COMPLIES WITH REGULATION 14 (1) OR (4) (a) AND REGULATION 18 (1) OF MARPOL ANNEX VI.

REPRESENTATIVE SAMPLES TAKEN AND RETAINED BY \_\_\_\_\_

PHYSICAL PROPERTY TEST RESULTS LISTED BY \_\_\_\_\_

SAMPLES DELIVERED TO BARGE BY \_\_\_\_\_

THIS SECTION TO BE COMPLETED BY BARGE COMPANY REPRESENTATIVE

## QUANTITY\*\*

	GRADE: RMK 700	GRADE: MGO	GRADE:
Total Gross Barrels Delivered By Barge	(18139.34)	0.00	0.00
Temp. and Grav. Conversion Factor	0.9614		
Total Net Barrels	-17439.16	0.00	0.00
Conversion Factor - Bbls/ M. Ton	0.15483		
Metric Tons Delivered	-2700.11	0.00	0.00
DATE AND TIME ALL FAST AT LOADING TERMINAL	October 9, 2014 7:13	TIME STARTED PUMPING TO VESSEL October 9, 2014 9:03	DATE AND TIME FINISHED PUMPING TO VESSEL October 9, 2014 13:48

**CERTIFICATION OF EXPORT.** Vessel certifies that it intends to use product delivered to barge at U.S. Oil's terminal for bunkers on a voyage leaving the U.S. Port.

**EXEMPTION FROM SALES AND USE TAX & AIR POLLUTION REGULATION:** The shipper vessel to which this product is delivered is engaged in operating as a private or common carrier by water in interstate or foreign commerce. The recipient certifies that the product purchased under this receipt is for use in connection with its business of operating as a private or common carrier by water in interstate or foreign commerce; that while the vessel is within the territorial boundaries of the State of Washington, it will not consume the product delivered hereunder; and that the sale is entitled to exemption from the retail sales and use tax of the State of Washington under the provisions of RCW 82.08.0261 and WAC 458-20-175, and exemption from Section 9.07 (d) of PSAPCA Regulation 1.

**DISCLAIMERS:** No disclaimer stamp of any type or form will be accepted on this bunker certificate, nor should any such stamp be applied, nor will it alter, change or waive U.S. Oil's Maritime Lien against the vessel or waive the vessel's ultimate responsibility and liability for the debt incurred through this transaction.

**MARITIME LIENS:** All disputes arising out of this transaction shall be interpreted and enforced in accordance with the general maritime law of the United States of America and all statutes related thereto.

**DELIVERY POINT:** Title to and the risk of loss of oil passes to customer on delivery of oil to vessel at the vessel's flange.

## REMARKS:

SURVEYOR SEAL NUMBERS  
M-2212306 S-2212305 B-2212304  
R 2212317-2212302 T 2212301-2212321

\*\* ERRORS MADE BY THE BARGEMAN AND CORRECTED BY THE BARGING COMPANY WILL APPEAR AS CORRECTIONS ON THE WHITE COPY ONLY.

PRODUCT DISCHARGED TO VESSEL LISTED ABOVE A REPRESENTATIVE SAMPLE HAS BEEN DELIVERED TO THE VESSEL REPRESENTATIVE.	THE FOREGOING RECEIVED ON BOARD VESSEL (SEE STATEMENT ABOVE)
SEAL #: <u>Marpol(36822494)Ship(36822385)Barge(36822873)</u>	SEAL #: <u>MGO</u>
BARGE COMPANY REPRESENTATIVE: By <u>[Signature]</u> 8-Oct-14 (BARGE CO. REPRESENTATIVE) (DATE)	EX: <u>[Signature]</u> (AUTHORIZED VESSEL OFFICIAL)

SC	MY/SANTA ROBERTA	SC
(TITLE)	(DATE)	
Date: <u>09/10/2014</u> CHIEF ENGINEER		